

**FILED**

FEB 15 2018



STATE BAR COURT  
CLERK'S OFFICE LOS ANGELES



**STATE BAR COURT OF CALIFORNIA**

**REVIEW DEPARTMENT**

**IN BANK**

In the Matter of	)	Case No. 16-C-11242
	)	
DEL L. HARDY,	)	ORDER
AKA DELMAR L. HARDY	)	
	)	
A Member of the State Bar, No. 108926.	)	
_____	)	

Since respondent Del L. Hardy, AKA Delmar L. Hardy, State Bar Number 108926, has been convicted of: three counts of violating title 26 United States Code section 7206(1) (making and subscribing a false tax return), a felony involving moral turpitude, it is ordered pursuant to Business and Professions Code section 6102 that respondent be suspended from the practice of law effective March 12, 2018, pending final disposition of this proceeding. (Cal. Rules of Court, rule 9.10(a).) It is further ordered that respondent comply with California Rules of Court, rule 9.20, and perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of this suspension.

In its January 18, 2018, Transmittal of Records of Conviction of Attorney, the Office of the Chief Trial Counsel of the State Bar (OCTC) submitted that a violation of title 26 United States Code section 7212(a) is a felony that may or may not involve moral turpitude as a matter of law. We have previously classified this crime as involving moral turpitude. (*In the Matter of Walker*, Case No. 11-C-11553.) OCTC's transmittal also indicated that each crime respondent was convicted of included a violation of title 18 United States Code section 2 (aiding and

abetting). However, the Verdict Form included with the transmittal indicates that respondent was convicted of violating title 26 United States Code section 7206(1) (making and subscribing a false tax return); and title 26 United States Code section 7212(a) (corruptly or forcibly interfering with administration of internal revenue laws), but does not mention title 18 United States Code section 2.

Within 10 days of the date of this order, OCTC is ordered to provide further analysis and legal support regarding its contention that respondent's conviction of title 26 United States Code section 7212(a) may or may not involve moral turpitude. OCTC is also ordered to provide further analysis and legal support regarding whether respondent's conviction included a violation of title 18 United States Code section 2.

Respondent will have 10 days from the service of OCTC's filing to respond.

**PURCELL**

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Presiding Judge

**CERTIFICATE OF SERVICE**

[Rules Proc. of State Bar; Rule 5.27(B); Code Civ. Proc., § 1013a(4)]

I am an Administrative Assistant of the State Bar Court of California. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on February 15, 2018, I deposited a true copy of the following document:

ORDER FILED FEBRUARY 15, 2018

in a sealed envelope for collection and mailing on that date as follows:

- by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

DEL L. HARDY  
WINTER STREET LAW GROUP  
96 & 98 WINTER ST  
RENO, NV 89503

- by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

Kevin B. Taylor, Enforcement, San Francisco

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on February 15, 2018.



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Dina Outlaw  
Administrative Assistant  
State Bar Court